DIGEST OF REPORTS

OF THE

COMMISSIONERS OF RELIGIOUS INSTRUCTION IN SCOTLAND,

PARTS II. & III.;

EXHIBITING THE

CHURCH ESTABLISHMENT, REVENUES AND STIPENDS

OF THE

ESTABLISHED CLERGY AND VOLUNTARY CHURCHES

IN THE

CITIES OF EDINBURGH AND GLASGOW;

WITH

THE POPULATION AND DIVISION OF THE INHABITANTS,
AS MEMBERS OF THE ESTABLISHED CHURCH OR OTHERWISE.

BY

A MEMBER OF THE COLLEGE OF JUSTICE.

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PREFACE.

HAVING published a Digest of the Third Report of the Church Commissioners, embracing the Religious Establishment of most of the Landward or Rural parishes of Scotland, which has been favourably received by the public, the author has been advised to complete the plan, by publishing a popular and accessible Digest of the First and Second Reports of the Commissioners, embracing the Establishments of the National and Voluntary Churches in Burgal or City parishes, and particularly in the Cities of Edinburgh and Glasgow. The First Report of the Commissioners, embracing Edinburgh, was printed by order of the House of Commons, 7th February 1837; and the other, embracing Glasgow, which is a most ponderous volume, was ordered, by a renewal of the Royal Commission, to be reported to her Majesty on or before the 31st March 1838; and having been reported accordingly, was lately printed and circulated by her Majesty's command.

EDINBURGH, 21*st May* 1838.

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DIGEST OF REPORTS, PART II.

ON THE

CHURCH ESTABLISHMENT IN THE CITY OF EDINBURGH.

THE First Report of the Church Commissioners embraces all the parishes of which the Presbytery of Edinburgh is composed, except the eight following parishes, which, being rural or landward parishes, are comprehended under the Third Report, of which a Digest has been already published.

The parishes excepted are those of Colinton, Corstorphine, Cramond, Currie, Duddingston, Kirknewton, Libberton, and Ratho; the establishments of these will be found in the Digest, Part I. lately published.

DIVISION INTO PARISHES.

Previous to the year 1767, the ancient Royalty of the City of Edinburgh was composed of nine parishes only. After that year the buildings of the city greatly increased both in number and magnificence; and in that year, and in 1785, 1786, and 1809, four additional churches were erected, and parishes assigned to them, within what is now called the Extended Royalty of the City.

The suburb of Canongate formed another parish, and now forms three; and the parish of St. Cuthbert's or West Kirk also formed another very extensive parish, partly landward and partly townward, and upon it a great

part of the new extended royalty has been built. Six new chapels of ease were erected, and under an act of the General Assembly in 1834 were constituted into parish churches *quoad sacra*, having certain limits assigned to them as parishes, which, with a seventh church for the Highland population, for whose benefit the service is performed in Gaelic, thus makes up the number of parishes in Edinburgh in all to twenty-two. Of these, fifteen parishes are endowed, and seven unendowed or only endowed partially. Seven of the endowed parishes are collegiate charges, having two ministers serving the cure of each — so that there are twenty-nine ministers to twenty-two churches.

Besides these, there is a place of worship established by Lady Glenorchy in 1775, within the parish of Trinity College, and four additional churches have lately been added, making in all twenty-seven.

Leith also, though a separate town, is so closely situated to Edinburgh as to be almost a part thereof, and is comprised within the Presbytery. It consists of two endowed parishes, with three ministers ; and a new parish, called St. John's, was erected in 1834, and another one since at Newhaven, both unendowed.

These parishes make up in whole what is termed the United District of Edinburgh.

Although most of these parishes have distinct boundaries assigned to them, yet, from the natural state and situation of every large town, the duties of the incumbents are more of a congregational than of a parochial nature. By the law of the Church, parish ministers, strictly speaking, cannot discharge their spiritual functions beyond the bounds of their own parishes without the consent of their co-presbyters ; yet in the United District, the clergy, by general consent, dispense ordinances to all the members of their congregations, whether living within the parish or not, but it is also considered part of their duty to superintend the conduct of their parishioners ; so that they have the double duty to perform of superintending both their parishes and congregations.

The difficulties of superintending a town parish are necessarily very considerable, although the territorial extent or boundaries of the different parishes are not inconvenient.

POPULATION, AND DIVISION INTO RELIGIOUS DENOMINATIONS.

The population is very much divided into different religious sects. According to the Report of the Commissioners, the result is estimated as follows : —

Belonging to the Established Church,	76,330
To other Denominations, - - -	76,371
Not known to belong to any Denomination,	9,391
	162,292

A Table is added in the Appendix, No. I., exhibiting the particulars from which these results are deduced.

Without attempting to solve the question what number of ministers is necessary for the effectual superintendence of such a population situated in such a district as described, the Commissioners give the following comparative state of the population and superintendence of the Established Clergy as now existing : —

1*st*, (Report, pp. 30 and 31), Thirty-three parochial ministers, including seven collegiate charges in Edinburgh and one in Leith, have the legal superintendence of a population of 162,292 souls, being at the rate of 4918 to each.

2*d*, Deducting sectarians of all denominations, there is a population of 91,021, whereof 76,330 belong to the Established Church, and 14,691 are of no known denomination, being at the rate of 2758 souls to each parochial minister.

3*d*, The Royalty contains 52,712 souls, and nineteen ministers and fourteen churches, including Lady Glenorchy's and excluding the Gaelic church, giving to each minister 2774, and to each church 3765 ; but, deducting other denominations —
To each established minister, only - - - 1546
And to each church, - - - - - - - 2098

4*th*, The Canongate contains 10,176 souls, four ministers, and three parish churches, being at the rate of 2544 to each

minister, and, 3392 to each church ; and deducting other denominations —To each minister of the Established Church, 1406
And to each church, - - - - - - 1875

5th, St. Cuthbert's, *quoad civilia*, contains 73,119 souls, six parish ministers, and five parish churches, being at the rate of 12,187 to each minister, and 14,624 to each church ; or, deducting other denominations, — To each minister - 6794
And to each church, - - - - - - 8153

6th, Leith, containing a population of 26,284 with four parish ministers and three churches, gives, at the rate of 6571 to each minister, and 8762 to each church ; or, deducting sectarians, — To each minister - - - - - - 3813
And to each church, - - - - - - - 5084

But to aid in supplying religious instruction and pastoral superintendence, recourse has been had to missions. Five missionary societies have been instituted — the chief of which is the City Mission. This Society divided the whole city into thirty districts, wishing to have a missionary to each, but only fourteen missionaries are employed in Edinburgh and Leith, chiefly from want of funds. These receive from £50 to £60 a-year each, mostly derived from voluntary contributions. But the ministers of Old Greyfriars, Trinity College, and St. Stephen's, pay themselves the allowance to their own missionaries. The minister of Tolbooth parish pays his in part, and some of the others are supported out of the seat rents.

Four missionaries are also employed by the United Secession Church ; three by the Relief; and Mr. Tait's congregation and others employ lay members as missionaries. Sabbath Schools are also numerous and well attended.

CHURCH ACCOMMODATION.

The church accommodation required for such a population is a question that admits of considerable difference of opinion. In country parishes, the rule established by the Court of Session has been, that in erecting a new church the heritors are bound to afford accommodation to two-thirds of the examinable persons, *i. e.* those above

-	5,626	
s, -	40,765	-
Leith, - - -	15,253	- - 6,778
	91,021	- 40,449

And the accommodation requisite for all those of other denominations would be,—

	Population.	Accommodation.
Royalty, - - -	23,335	- 10,370
Canongate, - -	4,549	- - 2,022
St. Cuthbert's, -	32,354	- 14,378
Leith, - - -	11,033	- - 4,903
	71,271	- 31,673

Thus the members of the Established Church, including those of no known denomination, 91,021 require 40,449 sittings,
Those of other denominations, 71,271 - - 31,673 do.

In all, 162,292 - 72,122

[illegible]ation required [illegible]
[illegible]ablished Church, if the membe[illegible]e
[illegible]lone to be provided for, would be,—

	Sittings required.	Furnished in Par. Churches.	Deficiency.	Excess.
Royalty, -	13,055	17,975	—	4,920
Canongate, -	2,500	3,539	—	1,039
St. Cuthbert's,	18,116	8,836	9,280	—
Leith, - -	6,778	4,485	2,293	—
Gaelic Chapel, not included in Church Report, - -	—	1,166	—	1,166
	40,449	36,001	11,573	7,125

If from the deficiency in St. Cuthbert's and Leith, 11,573
The excess in the City Churches is deducted, 7,125

The deficiency in whole will only be - - 4,448

3. The accommodations provided for those of all other

denominations, not being of the Established Church, stands thus,—

	Sittings.	Let.	Unlet.	Free or Allocated.
Episcopalians, -	4509	3439	852	218
United Associate Congregations, -	15,175	10,418	4023	734
Relief, - -	6546	5243	1057	246
Independents,	3929	1003	1898	1028
Baptists, - -	3200	150	600	2450
Methodists, -	2428	470	1058	900
Burgher, and sundry other Denominations,	6918	3070	1872	1976
Sittings afforded,	42,705	23,793	11,360	7552

Thus the Sittings provided by the Secession Church amount to - - - - - 42,705
While the amount of their own population only requires 31,673

So there is an excess of accommodation in the Secession churches of - - - - - 11,032
On the other hand, there is a deficiency of accommodation in the Established churches of - 4,448

Leaving an excess or surplus of sittings, for the whole population of the city, of - - - 6,584

CLERICAL ENDOWMENTS.

In all the country parishes of Scotland the clergy receive their stipends out of the tithes, but in towns where there are no tithes, they receive their stipends from other sources.

In every parish, whether landward or townward, it may be stated in general, that the seats belong to the proprietors of the respective parish churches, *i. e.* to the heritors or landholders in country parishes, and to the incorporations or other contributors who erect the churches in cities. No letting of seats takes place in country parishes in general, the principle being that each heritor has his own proportion of the church, and the sittings therein are common to all the population

resident upon his property. In some cases, however, when a large proportion of the population on their estates are Sectarians, and do not attend the Established Church, some of the heritors do let a proportion of their sittings, and give the rent to the poor.

In city parish churches the case is otherwise. The seats are almost always let at different rates, to accommodate the circumstances of the congregations; and the general opinion entertained is, that even if a large proportion of the sittings were left free, the attendance of the lower orders would not be greatly increased. The seat rents, then, may be considered, in cities where there are no teinds, as the proper fund for the maintenance of the clergy of the Established Church.

In the city of Edinburgh, however, the case is somewhat different. The revenues of the clergy of the endowed churches are derived from an annuity-tax and other taxes on the inhabitants — those of the unendowed churches are derived chiefly from the seat-rents.

The taxes from which the endowed clergy receive their stipends are — 1*st*, An annuity-tax levied at the rate of 6 per cent. per annum on the rents of houses and shops within the royalty; 2*d*, The produce of one merk per ton on goods imported into Leith; 3*d*, The same tax on goods shipped or discharged on the Union Canal at Port-Hopetoun; 4*th*, Custom on the pack; 5*th*, Prestation out of the produce of the duty of 2d per pint on ale and beer; and 6*th*, Interest of 3000 merks mortified by Lady Yester for the church bearing her name.

The produce of these respective duties is detailed in Table in the Appendix, No. IV. and belongs exclusively to the ministers of the endowed churches, being 18 in number, affording to each, according to the average of the last five years, a free income of £530 : 10s. per annum.

The revenues of the unendowed clergy are derived chiefly from the seat-rents of their respective churches. So long as these churches remained as Chapels of Ease, without any territorial parishes assigned to them, they

differed little from Voluntary Churches. The greatest difference was, that they were obliged by the law of the church to bestow their collections at the church doors, or at least the greater part of them, towards the support of the poor of the original parish from which they were disunited, a condition not incumbent on the dissenting clergy; and before the ordination of a minister to one of the new established parishes *quoad sacra*, the church courts exacted an obligation from the founders of the church for a minimum stipend to the proposed incumbent. By act of Assembly 1834, another important alteration was made, requiring a large proportion of the seats to be set apart at low rents, with a preference to parishioners, thereby depriving the incumbent in some degree of the security enjoyed by the dissenting clergy, from the unlimited controul they possess over the letting of the seats.

The stipends and emoluments of the ministers of Canongate, St. Cuthbert's, and Leith, are in a different situation from those of Edinburgh.

CANONGATE.

The parish church was built in 1688, and reseated in 1817. It is a collegiate charge; the first minister being presented by the Crown as patron, the second by the heritors and kirk-session.

The stipend of each minister is L.240; one-third of the first minister's stipend is paid from Exchequer out of the Bishops' rents, the remainder of his stipend, and the whole of the second minister's stipend, arises from an annuity of 6 per cent. collected out of the rents of houses, &c., in the parish, by Act of Parliament 1663, with the exception of L.33 : 6 : 8 payable by the Magistrates of Edinburgh out of the impost of 2d. per pint on ale.

The first minister has a manse, but no glebe; the second minister has L.40 a-year for house-rent in lieu of a manse. The seat-rents are the property of the kirk-yard fund, of various heritors, and of the seven incorporated trades. The amount belonging to the kirk-yard fund and incor-

porations, on the average of the last five years, was L.68 : 14 : 2 ; the collections, ordinary and extraordinary, L.83 : 2 : 1.

New Street and Leith Wynd churches, belonging to this parish, were erected into separate parishes *quoad sacra*, under the Act of Assembly 1834 ; the particulars of which two parishes, in regard to stipends, seat-rents, and collections, are detailed in the general state of the rents of the unendowed churches. The places of worship are the property of the managers.

ST. CUTHBERT'S

Is believed to have been an original parish, comprehending the city of Edinburgh, burgh of Canongate, and the parishes of Corstorphine and Libberton.

It is a collegiate charge ; and by arrangements with the Presbytery, four other parishes — Buccleugh, St. Bernard's, Newington, and Roxburgh — with distinct localities, were some years ago erected out of it. Besides these, and the Established parish church, the kirk-session purchased Gardner's Crescent chapel, and a chapel in Brighton Street. A new church at Dean, and another at St. Leonard's, have lately been erected under the Act of Assembly, but no account is given of the stipends either of these chapels, or of the churches at Dean and St. Leonard's.

The stipends allocated to the two ministers of the collegiate church, are 25½ chalders of victual to each, which, at the average fiar prices for the last five years, will amount in all to L.402 : 7 : 1 per annum, with L.15 per annum for communion-elements to each ; and a manse to one of the ministers, and L.60 to the other in lieu thereof, and a glebe common to both, lately feued out, affording to each, from feu-duty, &c. L.245 : 2 : 6, subject to expenses of management ; — thus making the stipend of each minister L.648, exclusive of manse and communion elements. The seats are the property of the respective heritors, and being divided among them, as in other landward churches, are disposable by the heritors at their pleasure.

The teinds of the parish are partly Bishops' teinds, which belonged originally to the Bishoprick of St. Andrew's, and afterwards fell into the hands of the Crown, and partly parsonage teinds in the hands of the heritors. The bishops' teinds are entirely exhausted by the payment of stipend; but there is a free surplus of parsonage teinds in the hands of the heritors, amounting to L.1205 : 10 : 3, after paying ministers' stipend. The parish church is the property of the heritors, who are bound to uphold it. All other particulars, as to collections, &c. of this parish, and of the auxiliary parishes annexed thereto, are comprehended in the general states of the united district.

LEITH.

The Parish of South Leith is the original parish, which comprises the town of Leith. The church is said to have been built prior to 1492, and is the property of the kirk-session and heritors, the management, however, being in the kirk-session. It is a collegiate church, having two ministers, and was repaired in 1791.

The parish is partly a landward parish. The stipend of the minister of the first charge is payable mostly from the teinds of the parish, and amounts, on the average of the last five years, to L305 : 9 : 11, of which L.13 : 18 : 4 is payable from the ale duty leviable by the city of Edinburgh. A glebe is attached to the first charge, worth about L.80, and L.80 is allowed for house-rent in lieu of a manse. The emoluments of the second minister are derived from assessments on the Merchant Company, Incorporated Trades, Trinity House, and Maltmen's Incorporation, and amount to L.247 : 1 : 2 per annum, but no manse nor glebe, nor any allowance therefor.

The seat-rents of that part belonging to the kirk-session are applied partly for the support of the poor, and partly for the repair of the church. The rents of the seats belonging to the incorporations and individual heritors, are applied to incorporation and private purposes, and towards the payment of the greater part of the second minister's stipend, and a part of the expense of communion-elements.

The Parish of North Leith is an original parish of considerable extent. It embraced a portion of the old parishes of Holyroodhouse and St. Cuthbert's, and was constituted into a separate parish by act of the Scotch Parliament 1606. It is partly landward and partly townward, with a glebe and manse ; the villages of Newhaven and Hillhousefield are within it. At the village of Newhaven a church has lately been erected, under the act of Assembly, to contain from 700 to 1000 people.

The minister draws the tithes of fish, which amounted to L.145 for the year 1835 ; L.105 : 9s. of stipend from the teinds, and L.394 : 16 : 4 from feus of the glebe, and house-rent ; — making, on the average of three years, 1832, 1833, and 1834, L.645 : 5 : 4, out of which the minister pays L.80 to a licensed assistant, leaving a nett stipend of L.565 : 5 : 4 per annum. The seat-rents are appropriated for the benefit of the heritors, who built the present church in 1815.

In the Appendix a Table is given, No. V. shewing the stipends of the clergy of the Established churches within the united district of Edinburgh, with the seat-rents drawn from the different churches, whether endowed or unendowed, and the collections, ordinary and extraordinary, made at the church doors, — to which Table special attention is directed.

The stipends of the Dissenting Clergy are defrayed from the seat-rents ; and, in some instances, from a proportion of the ordinary collections at the church doors. In the Dissenting Churches, the remainder of the ordinary collections are given to their own poor, and not, as in the Established Churches, to the poor of the city in general; but in both, the extraordinary collections are applied almost universally for the special purposes for which they are made. A Table, No. VI. of the Appendix, shews the seat-rents, stipends, and collections derived from all the Voluntary or Secession churches within the city.

ANNUITY-TAX, &c. FOR THE ENDOWMENT OF THE ESTABLISHED CLERGY.

Before concluding this summary of the Clerical Establishment of the united district of Edinburgh, it may be proper to give some account of the Annuity and other taxes out of which the Established clergymen within the Royalty derive their incomes.

The Annuity, or assesment of 6 per cent. on the rents of houses and shops within the Royalty, was first established in 1634, for providing the sum of 12,000 merks, or L.666 : 13 : 4, for the sustenance of the Clerical Establishment formed in Edinburgh after the Reformation. In 1648 application was made to the Estates of Parliament to have it increased to 19,000 merks ; and accordingly, in 1649, authority was given to levy 6 per cent. on the rents by way of annuity, but to the extent of 19,000 merks only.

In 1661 a new act was passed, confirming the former enactments, and placing the Annuity on somewhat a different footing, continuing the rate without limiting the sum to be raised to any specific amount.

This act is the leading authority on which the Annuity-tax now depends. It sets forth, that the City of Edinburgh, being the chief and principal city of the kingdom, to which people from all corners of the country do daily repair, and not only the inhabitants of the burgh, but the whole kingdom, is concerned that able and faithful ministers should be provided to serve in said city, and for their encouragement that competent stipends should be provided for them ; Therefore it is enacted and ordained, that the yearly stipends of six of the ministers of said burgh shall be imposed and paid by the inhabitants, tenants, and occupiers of the several dwelling-houses, chambers, booths, &c. within the said town, according and effeiring to the maills of their houses, at the proportion of six merks for every 100 merks of maill. Upon this act the annuity assessment is founded, fixing the rate at 6 per cent. on the rent of houses, &c., to be levied from the inhabitants, and to be divided among the six ministers then serving the cures in the city.

The tax at first extended only over rents of houses and shops in the Ancient Royalty; but as the Royalty was from time to time extended, the annuity assessment was extended also, by various acts of Parliament, the last of which was passed in 1809 (49th Geo. III, c. 21), by which it was provided that the Magistrates and Town-Council should have power to levy the said tax, and to apply the same as they had hitherto done, along with the other church funds and revenues, so far as applicable, for payment of stipends to the ministers appointed or to be appointed within the Ancient, and also the Extended Royalty. The other funds alluded to, were the merk per ton or pack, the prestation payable out of the ale or beer duty, which has since ceased, and the interest of Lady Yester's mortification. The Magistrates, by some of the renewed acts, were taken bound to build additional churches, and the seat-rents were left in their hands to defray the interest of the expense of building and the ordinary repairs. By an agreement with the Magistrates, the income of each minister was augmented in 1805 from L.260 to L.300 per annum, payable only out of the annuity fund. This agreement expired in 1820.

Previous to that time the ministers had brought an action against the Magistrates, concluding for payment to them of the whole produce of these revenues. The Court of Session (11th June 1813) found the ministers entitled — 1*st*, To the sole interest in and exclusive right to the Annuity-tax; 2*dly*, To the duty on goods imported; and, 3*dly*, To the produce of the duty on ale, but to the extent only of L.137 : 17 : 8 per annum, and to the interest of Lady Yester's mortification. The produce of these ecclesiastical revenues has, since 1820, been paid over by the Magistrates, at stated periods, to the factor for the Clergy; and, after deducting charges of management, has been regularly distributed among them.

Thus a tax, originally intended to produce 19,000 merks for the sustenance of six ministers, has, in the course of the extension of the city, been augmented to the sum of L.11,862 : 6 : 5, affording L.530 to each of eighteen Established clergymen, and L.2313 : 6 : 5 per annum to the collectors and managers thereof.

The other revenues, being indirect taxes, are little felt; but the Annuity-tax has long been complained of as a grievance: — 1. In place of being laid on the proprietors of houses and shops, as other permanent taxes usually are, it is laid upon the tenants, whose interests are temporary and ever changing. 2. It is paid by the tenants within the Royalty alone, although many of the inhabitants residing beyond the burgh are members of the churches in the Royalty. 3. The whole members of the College of Justice, who are the most numerous and opulent class in Edinburgh, and best able to bear such a burden, are totally exempted from the tax, in virtue of a privilege claimed under act of James V. (1537, c. 18,) exempting the members from all taxes and contributions within the royalty, which right of exemption was confirmed to them by Act of Sederunt 1687, and a decision of the Court of Session, afterwards affirmed on appeal to the House of Lords, 25th March 1790. This exemption is very severe on all other classes of the community. No notice whatever is taken of it in any of the acts of Parliament imposing the Annuity: and so very unpopular has the tax become, that it requires, on the average of the last five years, no less a sum than L.2313 : 6 : 5 annually for the expenses of collection and management, being at the rate of 20 per cent. on the sum levied. While the Annuity-tax is thus distributed among the Clergy within the Royalty, the seat-rents of the churches therein, amounting to L.9550 yearly, or thereby, are left entirely under the management of the Magistracy, towards reimbursing them of the expense of the erection of churches, and necessary repairs on the fabrics thereof.

The sooner such a tax can be got quit of, by an agreement between all parties for the regulation of the whole ecclesiastical revenues, the more will peace and good-will between all the members of the community, of whatever denomination, be promoted. But in other respects also the Clerical Establishment of the City requires revisal. The localities of several of the parishes are not well arranged; and above all, the existence of so many collegiate charges is a great evil. There are four collegiate churches

in the Royalty, two in Canongate, two in St. Cuthbert's, and two in Leith. Turn to Tables I. and II., and see the establishment of those charges.

	Hearers.	Population.
The High Church with a population of . . .		2557
is only seated for . . .	1473	
Tron Church, ...	823	2632
Old Greyfriar's, ...	1061	4247
St. Andrew's, ...	1053	4681
Canongate, ...	1295	6072
St. Cuthbert's, ...	2400	42,000
South Leith, ...	1717	15,792

While, on the other hand, the following parishes, having only one minister, are much too extensive, and would require an assistant: —

	Seats.	Population.
St. George's, ...	1687	7523
St. Mary's, ...	1678	6477
St. Stephen's, ...	1784	6689

Lady Glenorchy's church, seated for 1514, though not a collegiate church by its constitution, is provided with an assistant by the managers, — and if all the double charges were uncollegiated, and the present ministers, or their successors, were turned over to new churches, or to some of the unendowed churches now existing, the greatest benefit would accrue. The number of endowed ministers would continue the same, with a church and parish to each ; and some of the heavy charges, or those of which the minister was advanced in years, might be supplied with assistants.

The unendowed churches, also, might be differently arranged. Some of them are thriving, and afford a competent stipend, and are saving money to redeem their debt. An amalgamation of these, by dividing the free produce equally, would put them in the very same situation, except as to the amount of stipend, with the endowed clergy, among whom the Annuity-tax is equally divided, without any respect to the extent or beneficial discharge of the duty. But perhaps such an amalgamation might tend to lessen the exertions of all, and in future times make some of the successors of the present meritorious incumbents indolent.

To the extent of joining all the unendowed parishes into one body, for providing a small endowment out of the general fund for any of the incumbents who might happen to become unfit for duty, no such consequence would ensue. Another beneficial reform might be made, by abolishing the Annuity-tax altogether, and transferring the whole of the seat-rents to the clergy, as is done in Glasgow, and levying a new and more equal tax upon the inhabitants at large, without distinction, in lieu of Annuity-tax, in aid of the civic funds, in return for the the money expended in building the churches. The Voluntaries in Edinburgh would then have no cause to complain, as they would be left to their own free choice to adhere to the Secession, or return to the Established Church. If they did adhere, and still were brought in for a contribution for support of the Established Church, they would be in no worse situation than the Secession in all the country parishes, who pay their share of parish assessments and ministers' stipends, and have their own voluntary church to support, being a matter of their own free choice. Government also would be relieved of future importunities for the further extension and endowment of the Established Church, as each city or district would thus have the power of extension in their own hands, according to their own means and inclinations.

Except the annuity-tax, &c. and seat-rents, there are no other funds from which the clergy of the city can be provided. There are no Bishops' teinds in the hands of the Crown formerly belonging to the Bishop of Edinburgh, which can possibly be assigned for that purpose, except about L.60 of surplus Bishops' teinds in the parish of Libberton, which properly belongs to that parish, and L.1205 of surplus parsonage teinds in the parish of St. Cuthbert's. But if the Annuity-tax levied from the tenants of house property in this parish is to be taken into consideration, the surplus teinds in the heritors' hands will be found to be more than three times exhausted.

Inquiries were made by the Commissioners into the pecuniary affairs of the Established unendowed churches, and also into the affairs of the Secessional churches of all denominations; but the information they were able to procure was neither full nor accurate. It appears, so far as they have been able to collect materials —

1*st*, That the cost of building the Established and unendowed Churches has been - - - - L.23,590
That the debt still owing by the subscribers and proprietors is about - - - - - 17,986

Balance of cost paid off, - L.7,604

2*d*, That the building the Secession Churches, of all other denominations, has cost the proprietors - L.112,562
And that the acknowledged debt still owing by them is - - - - - - 25,062

Cost paid off, - - L.87,500

But many of the managers declined to give information on both heads; and as any more particular exposure of the pecuniary affairs either of the unendowed or voluntary churches could be of no practical utility, it has been thought most prudent to omit in the Tables in the Appendix, any particular disclosure of the affairs of each church, though the whole particulars are to be found in the principal Report.

PASTORAL SUPERINTENDENCE.

In obedience to their instructions, the Commissioners endeavoured, by investigations into the rates of the seat-rents and otherwise, to ascertain the numbers of the poor and working classes in each parish and congregation; but they were not able to arrive at any precise conclusion, except that the majority of the inhabitants, as might have been expected in any large town, are of the poor and working classes. They report, that there are from 40 to 50,000 of the inhabitants of these classes who are capable of attending, but who absent themselves habitually from public worship.

This neglect of duty does not arise solely from want of church accommodation. Various other causes are assigned for it by the Commissioners: — 1*st*, The want of decent clothing; 2*d*, The desire of some relaxation after a week of severe labour; 3*d*, The high rate of seat-rents. For although the poor dislike in general to occupy seats gratuitously and avowedly set apart for the poor, yet they frequently cannot afford to pay even a low seat-rent for above one member of the family at a time. But the principal cause of the neglect of public worship is to be ascribed to the indifference of the people themselves, who can best be reclaimed from their vicious habits by household and domiciliary visitations, and not by religious instruction and worship in public, which they do not willingly attend.

The Commissioners having offered no suggestions by which the existing evils may be remedied; and Government being about to take the matter under consideration, it would seem to be indecorous at present, in a Digest or popular compendium of this kind, to anticipate further than has already been hinted at, the remedies necessary for the cure of these evils.

APPENDIX —

APPENDIX — EDINBURGH.

TABLE I.

Shewing, according to the enumeration of the Established Clergy —

1*st*, The population belonging to the Establishment.
2*d*, ——————————to all other denominations.
3*d*, ——————————of no known denomination.
4*th*, The total population, according to the Clerical enumeration.
5*th*, The population, according to the Government Census 1831.

*** The parishes marked Col. are Collegiate Charges, having two Ministers; — those marked N. E. are not endowed; — those not marked are endowed parishes.

	Ancient Royalty.	Estab. Church.	Other Denom.	No Denom.	Total. Popul^{n}.	Census 1831.
1	High Church, Col.	905	1383	269	2557	2614
	Old Church,	729	887	88	1704	1952
	Tolbooth,	1205	908	109	2465	3016
	Trinity College,	1804	1655	171	3630	4244
5	New North Parish,	419	291	67	777	1350
	Tron Church, Col.	1186	1278	168	2632	3009
	Old Greyfriars, Col.	1697	2290	260	4247	4345
	Lady Yester's,	600	1385	205	2700	2890
	New Greyfriars, including Inmates of Heriot's Hosp. and Charity Workho.,	1634	1332	1006	3972	4536
	Omissions in Tolbooth, N. Greyfriars, and Lady Yester's,	490	695	253		
10	Lady Glenorchy's, — no separate population.					
		9984	12,104	2596	24,684	27,956
	Extended Royalty.					
	St. Andrew's, Col.	2145	2184	352	4681	7339
	Greenside Parish, formerly part of St. Andrew's,	1257	1230	171	2658	
	St. George's, and Young St. Chapel,	3471	2688	1364	7523	7338
	St. Mary's,	3465	2786	226	6477	6587
16	St. Stephen's,	3713	2343	633	6689	5772
		14,051	11,231	2746	28,028	27,036

		Estab. Church.	Other Denom.	No Denom.	Total.	Census 1831.
	Canongate.					10,175
17	Old Church, Can. Col.	2753	2806	513	6072	
	New Street, N. E.	1088	1109	203	2400	
	Leith Wynd, N. E.	654	634	415	1703	
		4495	4549	1131	10,175	10,175
	St. Cuthbert's Parish.					70,887
20	Old Parish of St. Cuthbert's, or West Kirk, Col.	20,856	19,465	4475	44,796	
	Gardner's Crescent, & other Districts,	4572	5785	506	10,863	
	New Parishes belonging to Ditto —					
	Buccleuch, N. E.	1715	1071	48	2834	
	Newington, N. E.	1345	952	653	2950	
	St. Bernard's, N. E.	2372	1601	70	4043	
25	Roxburgh, N. E.	1171	1702	419	3292	
	Gaelic Chapel, N. E. — no separate population.					
	Water of Leith, N. E.	825	413	124	1362	
	St. Leonard's, N. E.	1566	1365	48	2979	
		34,422	32,354	6343	73,119	70,887
	Burgh of Leith.					
	North Leith Parish,	4758	2383	418	7559	7416
	South Leith, Col.	7423	7360	1009	15792	18,439
31	St. John's, N. E.	1497	1290	148	2935	
	Total Leith,	13,678	11,033	1575	26,286	25,855
	Totals,	76,630	71,271	14,391	162,292	161,909

ABSTRACT of the above TABLE, according to the Commissioners' Report : —

					Population.
In the Royalty —	14	Parishes, with	19	Ministers,	52,712
In Canongate —	3	„	4	„	10,176
In St. Cuthbert's —	5	„	6	„	73,119
In Leith —	3	„	6	„	26,284
	25	„	33	„	162,292

TABLE II.

Shewing—1*st*, The number of Sittings in the Established Churches
2*d*, Ditto of Sittings Let.
3*d*, Ditto of Ditto Unlet, or occupied by privilege.
4*th*, Free, or allocated.

	Ancient Royalty.	Total Sittings.	Sittings let.	Do. unlet, or occ. by priv.	Allocated or free.
1	High Church, Col.	1413	858	442	113
	Old Church, - -	609	52	523	34
	Tolbooth, - -	1424	935	316	173
	Trinity College, -	797	298	445	54
5	New North Parish,	1257	1129	64	64
	Tron Church, Col. -	823	336	380	107
	Old Greyfriars, Col.	1061	616	379	66
	New Greyfriars, -	1302	647	625	30
	Lady Yester's, - -	1226	891	88	247
10	Lady Glenorchy's,	1514	1023	365	126
		11,426	6784	3627	1014
	Extended Royalty.				
	St. Andrew's, Col. -	1053	419	554	80
	Greenside—(Ch. building.)				
	St. George's, - -	1687	1476	121	90
	St. Mary's, - -	1678	1049	513	116
15	St. Stephen's, - -	1784	1588	26	170
	Young Street, -	347	347	–	–
		6549	4879	1214	456
	Canongate.				
	Old Church of Can., Col.	1295	203	547	545
	New Street, - -	1150	622	460	68
	Leith Wynd, -	1094	253	811	30
		3539	1078	1818	643
	St. Cuthbert's Parish.				
20	West Church, Col. -	2400	–	–	2400
	New Parishes.				
	Gardner's Crescent, -	1300	479	761	60
	Buccleugh, - -	1374	563	811	–
	Newington, -	1623	1286	232	110
	St. Bernard's, - -	1309	1276	15	18
25	Roxburgh, -	830	540	290	–
		8836	4139	2109	2588
	Gaelic Church, -	1166	734	359	73
	Water of Leith, St. Leonard's,	not reported.			
	Leith.				
	North Leith, - -	1768	1531	54	183
	South Leith, Col. -	1717	1279	243	195
31	St. John's, - -	1000	570	370	60
		4485	3380	667	438
	Totals, -	36,001	20,995	9794	5212

TABLE III.

Shewing the Number of Sittings in Churches of all other Denominations than the Established.

Episcopalian.	No. of Sittings.	Let.	Not Let.	Free, or Allocated.
St. Paul's, Carrubber's Close,	360	167	166	27
St. George's, York Place,	642	437	150	55
St. Paul's, do.	1036	992	20	24
St. John's, Prince's Street,	821	801	20	–
St. James's, Broughton Pl.	850	557	193	100
St. Peter's, - -	420	185	223	12
South Leith, -	380	300	80	–
Total Episcopalian Sittings,	4509	3439	852	218
United Associated Congregations.				
Cowgate, - -	1792	935	857	
Rose Street, - - -	1363	1260	46	57
Bristo Street, -	1671	1349	224	98
Broughton Place, -	1599	1336	217	46
Portsburgh, Vennel,	832	670	162	–
Potterrow, - -	885	444	422	19
Lothian Road, - -	1284	866	388	30
Dean Street, Stockbridge,	1200	350	650	200
Nicolson Street, -	1170	1140	–	30
Kirkgate, Leith, - -	1025	667	279	79
Mr. Smart's Congregation,	1254	671	443	140
North Leith, -	1100	730	335	35
Total Sittings of United Associated Congregns.	15,175	10,418	4023	734
Relief.				
College Street, - -	1667	1569	–	98
Pleasance, - - -	690	658	20	12
James's Place, - -	1540	1333	137	70
Bread Street, - -	1050	668	322	50
Roxburgh Street, - -	369	215	138	16
South Leith, - -	1230	800	430	–
Total Relief Sittings, -	6546	5243	1057	246

Independents.	No. of Sittings.	Let.	Unlet.	Free or allocated.
Chalmers' Close, -	320	–	–	320
North College Street,	1226	436	358	432
Albany Street, -	878	274	478	126
Richmond Court, -	325	73	252	–
Storey's Alley, -	660	50	610	–
South Leith, - -	520	170	200	150
Total Independent Sit^{gs}.	3929	1003	1898	1028
Baptists.				
Niddry Street, -	530	–	–	530
Argyle Square, -	240	–	–	240
Clyde Street, -	200	–	–	200
Leith Walk, - -	1000	–	–	1000
Rose Street, -	750	150	600	One in each pew.
Elder Street, - -	480	–	–	480
Total Baptist Sittings,	3200	150	600	2450
Methodists.				
James's Court, -	250	70	80	100
Nicolson Square, -	1278	320	758	200
Calton Hill, -	500	–	–	500
Leith, - - -	400	80	220	100
Total Methodist Sitt^{gs}.	2428	470	1058	900
Sundry other Denominations.				
Burghers, - -	355	194	116	45
Separatists, -	250	–	–	250
Bereans, - -	50	–	–	50
United Christians,	340	140	100	100
West Register Street,	200	–	–	200
Reformed Presbyterians, or Cameronians,	540	260	243	37
Original Seceders,	760	460	240	60
Do. Infirmary Street,	1203	533	666	4
Friends, - -	400	–	–	400
Mr. Tait's, -	700	–	–	700
Glassites, -	No report.	–	–	–
Roman Catholics,	1350	843	507	–
Unitarians,* - -	700	600	–	100
Hebrews, - -	70	40	–	30
Total of Burghers, &c.	6918	3070	1872	1976
Total of all Denom.	42,705	23,793	11,360	7552

* Allocation of their Sittings omitted in Report.

TABLE IV.

Shewing the Amount of the ANNUITY TAX and other Ecclesiastical Revenues collected for Five Years prior to Whitsunday 1835, — and the application thereof.

	Amount for 1830–31.	1831–32.	1832–33.	1833–34.	1834–35.	Gross Collection for Five Years.	Average for One Year.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. Annuity of 6 per cent. on House Rents within the Royalty,	7,036 16 2	5,699 14 4	6,751 19 11	6,571 12 10	6,731 3 2	32,791 6 5	6,558 5 3
2. Merk per Ton on Goods imported into Leith, - -	3,867 1 8	3,521 14 3	3,491 14 6	2,867 8 3	4,003 11 10	17,751 10 5	3,550 6 1
3. Do. on Goods Shipped and Discharged at Port-Hopetoun,	25 13 2	19 6 11	21 17 7	23 0 5	16 15 1	106 13 2	21 6 7
4. Custom on the Pack, - -	5 8 0	5 8 0	5 8 0	5 8 0	5 8 0	27 0 0	5 8 0
5. Share of 2d. Scots per pint of Duty on Ale and Beer, -	137 17 8	137 17 8	68 18 10	In arrear	by the City.	344 14 2	68 18 10
6. Interest of 5000 Merks mortified by Lady Yester, - -	13 17 9	13 17 9	13 17 9	Do.	Do.	41 13 3	8 6 8
Total, -	11,086 14 5	9,397 18 11	10,353 16 7	9,467 9 6	10,756 18 1	51,062 17 6	10,212 11 6
7. Arrears recovered of previous years' Assessments, -	1,257 15 7	783 12 10	2,343 18 3	2,241 11 2	1,621 16 8	8,248 14 6	1,649 14 11
	12,344 10 0	10,181 11 9	12,697 14 10	11,709 0 8	12,378 14 9	59,311 12 0	11,862 6 5
8. Expenses of Collection and Management to be deducted,	2,342 2 3	2,379 5 10	2,214 7 7	2,120 3 6	2,510 12 9	11,365 17 8	2,313 6 4
9. Remainder, divisible among 18 Charges, - - -	10,002 8 3	7,802 5 11	10,483 7 8	9,588 17 2	9,868 2 0	47,745 0 7	9,549 0 1
10. Revenue to each of 18 Ministers,	555 13 10	433 9 2	582 8 3	532 14 3	548 4 6	2,652 10 0	530 10 0

TABLE V.

Shewing the Stipends of the Clergy of the Established Church within the United District of Edinburgh, Endowed and not Endowed, and the Seat-Rents and Collections drawn from the different Churches.

No. of Charges.	*Endowed Churches.*	Average Stipend for Five Years.	Average Sittings for Five Years.	Average Ordinary Collections.	Extraordinary Collections.
1	High Church, 1st Charge, . .	£530 10	£650 4 6	£178 11 10	£190 12 2
	2d Ditto, . . .	530 10			
	Old Church, . . .	530 10	30 15 8	27 10 6	21 8 0
	Tolbooth, ...	530 10	539 8 10	178 10 7	167 5 11
5	Trinity College, . .	530 10	93 11 4	73 9 8	38 3 1
	New North Parish, .	530 10	683 4 1	171 4 2	213 16 8
	Tron Church, 1st Charge, . .	530 10	151 8 0	68 4 3	58 0 0
	2d Ditto, . . .	530 10			
	Old Greyfriars, 1st Charge, . .	530 10	104 2 1	48 14 10	57 1 7
10	2d Ditto, . . .	530 10			
	New Greyfriars, . .	530 10	211 7 7	70 10 1	—
	Lady Yester's, . . .	530 10	163 13 9	72 2 4	—
	St. Andrew's, 1st Charge, . .	530 10	489 15 8	209 8 3	114 9 2
	2d Charge, . . .	530 10			
15	St. George's, . . .	530 10	1794 15 7	425 10 8	386 3 7
	St. Mary's, ...	530 10	813 4 9	215 7 8	145 8 5
	St. Stephen's, . .	530 10	1765 14 3	410 13 3	350 0 0
18	Greenside, ...	530 10	(Church building.)		
	Total Stipends derived from Annuity Tax, &c. .	£9549 0	£7491 6 0	£2150 12 1	£1742 8 7
	Unendowed Churches.				
19	New Street, . .	£150 0	£194 10 11	£61 17 2	£9 19 7
	Leith Wynd, . . .	80 0	76 11 9	55 7 6	—
	Buccleuch Parish, .	300 0	263 4 3	71 6 0	30 16 9
	Newington, . . .	350 0	588 11 0	120 19 2	—
	St. Bernard's, . . .	450 0	686 16 9	148 7 5	—
	Roxburgh, ...	200 0	243 17 4	110 0 8	9 5 1
25	St. John's, Leith, . .	250 0	217 11 7	147 8 6	—
	Lady Glenorchy's, 1st Charge, . . .	400 0	408 2 7	190 2 11	83 4 10
	2d Charge, . .	200 0			
	Young's Street, . .	80 0	54 0 0	—	—
	Gardner's Crescent,	(no minister.)	156 10 9	51 4 0	11 2 1
30	Gaelic Church, . .	280 0	257 7 4	92 16 11	—
	Total Stipends derived from seat-rents,	£2740 0	£3147 4 3	£1049 10 3	£144 8 4

Parish Churches, partly landward and partly townward.

No. of Charges.	Average Stipend for Five Years.	Average Sittings for Five Years.	Average Ordinary Collections.	Extraordinary Collections.
31 Canongate,				
1st Charge, . .	£240 0	£68 14 2	£83 2 1	—
2d Charge, . .	240 0			
St. Cuthbert's,				
1st Charge, . . .	648 0	no seat-rents.	129 16 10	46 10 2
2d Ditto, . . .	648 0			
These Stipends are payable mostly in grain, and here converted at the fiar prices.				
35 South Leith,				
1st Charge, . . .	385 0	491 15 7	164 7 11	85 11 8
2d Ditto, . . .	247 0			
37 North Leith, . . .	645 0	not given.	119 18 3	66 5 4
Total Stipend, &c. of these Parishes,	£3053 0	£560 9 9	£497 5 1	£198 7 2

Thus, within the united district, and belonging to the Established Church, there are — 18 Endowed Ministers in the Royalty, and . . 14 churches.
2 Endowed Ministers in Canongate, and . . . 1 church.
2 Endowed Ministers in St. Cuthbert's, and . . 1 church.
3 Endowed Ministers in Leith, and . . . . 2 churches.
12 Unendowed Ministers in the united district, and 12 churches.

37 Ministers. 30 churches.

Totals of the above Stipends, Seat-rents, and Collections.

Royalty—				
Ministers Endowed, 18	£9549 0	£7491 6 0	£2150 12 1	£1742 8 7
Do. Unendowed, 12	2740 0	3147 4 3	1049 10 3	144 8 4
Canongate—				
Ministers Endowed, 2	480 0			
St. Cuthbert's—				
Ministers Endowed, 2	1296 0	560 9 9	497 5 1	198 7 2
Leith—				
Ministers Endowed, 3	1277 0			
37	£15,342 0	£11,199 0 0	£3697 7 5	£2086 4 1

TABLE VI.

Shewing the Stipends, Seat-rents, and Collections drawn by the Clergymen of all other Denominations not belonging to the Established Church.

Episcopalians.	Stipends.	Seat Rents.	Ordinary Collections.	Extraordinary.
Carrubber's Close, -	£125 10	£96 14 7	£46 8 5	£26 13 9
St. George's, - - -	250 0	580 7 9	130 17 0	64 16 10
St. Paul's — 3 ministers, 2 acting and 1 retired,	700 0	857 10 6	284 4 0	155 17 2
St. John's, - - -	550 0	1243 6 9	344 5 9	157 15 7
St. James's, - - -	500 0	594 12 8	182 16 3	—
St. Peter's, - - -	—	243 18 0	41 15 10	37 15 2
South Leith, - - -	200 0	216 0 0	62 12 0	—
	£2325 10	£2832 10 3	£1092 13 3	£442 18 6
United Associated Congregations.				
Cowgate, - - - -	£222 0	—	Declined information.	—
Rose Street, - - -	412 0	£589 2 4	£187 2 6	£76 1 6
Bristo Street, 2 ministers,	566 0	630 2 8	286 0 3	64 4 8
Brighton Place, - -	462 0	761 12 11	195 12 5	254 13 9
Portsburgh, - - -	210 0	294 8 4	170 7 8	18 11 11
Potterrow, - - -	—	251 3 9	145 15 6	—
Lothian Road, - - -	225 0	280 11 2	159 7 8	—
Dean Street, - - -	212 0	164 4 0	112 18 8	—
Nicolson Street, 2 ministers,	400 0	472 6 9	132 12 11	130 15 8
Kirkgate, Leith, - -	260 0	Declined information.		—
Mr. Smart's Congregation,	262 0	282 14 1	214 13 9	30 0 11
North Leith, - - -	280 0	300 17 9	105 9 0	88 14 9
	£3511 0	£4027 3 9	£1710 0 4	£663 3 2
Relief.				
College Street, - -	£350 0	£515 3 7	£154 16 7	£41 3 11
Pleasance, - - - - -	-	No information.		
James's Place, - -	350 0	528 5 6	144 5 10	28 3 10
Bread Street, - - -	160 0	259 4 3	79 14 11	28 2 10
Roxburgh Street, - -	—	78 18 0	57 6 6	—
South Leith, - - -	210 0	—	140 11 5	—
	£1070 0	£1381 11 4	£576 15 3	£97 10 7
Independents.				
Chalmers' Close, - - - -		No information.		
North College Street, 2 Ministers,	£300 0	£130 17 3	£170 3 2	—
Albany Street, - -	200 0	94 6 6	146 3 2	£116 0 0
Richmond Court, -	No stipend.	£30 per annum.	—	—
Storey's Alley, - -	50 0	7 16 4	14 12 2	—
South Leith, -	100 0	31 8 11	108 16 0	—
	£650 0	£294 9 0	£434 14 6	£116 0 0

Baptists.	Stipends.	Seat-Rents.	Ordinary Collections.	Extraordinary.
Niddry Street,	No fixed stipend.	Free.	£231 7 11	£176 2 8
Argyle Square,	Do.	Do.	92 18 6	102 5 3
Clyde Street,	Do.	Do.	62 11 0	8 17 1
Leith Walk,	Do.	Do.	179 4 6	48 6 9
Rose Street,	£105 0	Do.	—	89 1 6
Elder Street,	200 0	Do.	285 17 4	55 7 11
	£305 0	0	£851 19 3	£480 1 2
Methodists.				
James's Court,	£36 6	£22 4 0	—	£36 8 0
Nicolson Square,	152 0	109 6 9	£86 5 3	24 7 9
Calton Hill,	—	Free.	From 25s. to 30s. weekly.	
Leith,	120 0	20 0 0	30 0 0	50 0 0
	£308 6	£151 10 9	£116 5 3	£110 15 9
Other Denominations.				
Burghers,	£112 0	£72 12 0	£77 16 7	—
Separatists,	—	£30 to £40 annually.		
Bereans,	—	4 13 6	—	—
United Christians,	50 0	—	—	—
West Register Street,		No information.	—	—
Cameronians,	—	Do.	—	—
Original Seceders,	—	—	—	—
Ditto Infirmary Street, 2 Ministers,	300 0	249 12 3	115 16 3	115 9 3
Friends,	—	No information.	—	—
Mr. Tait's Congregation,	560 0	—	—	—
Glassites,	—	—	—	—
Unitarians,	200 0	38 19 11	107 15 2	11 4 4
Roman Catholics,	Less than £40 to working Clergy.	£400 to £500 annually.	About £4 each Sunday.	—
Hebrews,	55 0	27 0 0	£80, or thereby.	
	£1277 0	£822 17 8	£381 8 0	£126 13 7
Totals,	£9446 16	£9510 2 9	£5164 1 10	£2037 2 9